

House File 2004 - Introduced

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BY SWAIM

A BILL FOR

1 An Act creating a sales tax exemption for certain cremation
2 and mortuary science services provided by licensed
3 establishments.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code Supplement 2009, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 96. The sales price from the sale of
4 services defined as "*cremation*" in section 156.1, subsection 2,
5 and services defined as "*mortuary science*" in section 156.1,
6 subsection 7, paragraphs "*a*" and "*d*", when the services are
7 provided by a licensed establishment as described in section
8 156.14.

9

EXPLANATION

10 This bill creates a sales tax exemption from the sale of
11 services defined as "*cremation*" in Code section 156.1(2),
12 and services defined as "*mortuary science*" in Code section
13 156.1(7)(a) and (d), so long as the services are provided by an
14 establishment that is licensed by the state according to Code
15 section 156.14. "*Cremation*" is the technical process, using
16 heat and flame, that reduces human remains to bone fragments.
17 The definitions of "*mortuary science*" that pertain to the
18 bill are Code section 156.1(7)(a): preparing, for burial or
19 disposal, or directing and supervising burial or disposal of
20 dead human bodies except supervising cremations; and Code
21 section 156.1(7)(d): embalming dead human bodies, entire or
22 in part, by the use of chemical substances, fluids, or gases
23 in the body, or by the introduction of the same into the body
24 by vascular injections, hypodermic injections, or by surface
25 application into the organs or cavities for the purpose of
26 preservation or disinfection.